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ILLINOIS
COMMERCE COMMISSION
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CHIEF CLERK'S OFFICE

Mr. Mierzwa is a Principal of Exeter Associates, Inc., with 17 years of public utility regulatory experience. At Exeter, Mr. Mierzwa has been involved in purchased gas cost allocation analysis and rate design analysis, conducting management audits and similar investigations of the natural gas supply and procurement policies and practices of interstate gas pipelines and local distribution companies (LDCs), and has been extensively involved in proceedings before the Federal Energy Regulatory Commission (FERC). Mr. Mierzwa has participated in the planning of natural gas procurements for major federal installations located in various regions of the country. Most recently, Mr. Mierzwa has been involved in evaluating performance-based incentive regulation for LDC purchased gas costs and the unbundling of LDC services. Mr. Mierzwa has participated in developing utility class cost-of-service studies, has presented testimony sponsoring gas, water and wastewater utility cost-of-service studies, least cost gas procurement and incentive regulation, in addition to presenting testimony addressing utility rate base and revenues. Mr. Mierzwa has also testified in many proceedings before the Illinois Commerce Commission, including the initial proceeding that approved Nicor's performance based gas plan ("PBR"). ICC Docket No. 99-0127. A complete summary of Mr. Mierzwa's credentials is attached.

Summary of Expert Testimony

Mr. Mierzwa will testify that ratepayers are due refunds from Nicor in connection with the Company's performance under its Gas Cost Performance Program during the period 2000-2002. These refunds are related to Nicor's liquidation of low-cost LIFO storage inventory, additional DSS and NSS withdrawals, the treatment of infield storage transfers, the calculation of interest, the purchase of weather insurance, the sale of below cost gas to affiliates, certain fees paid to third-parties, the reversal of account payable accruals, the derivation of the Firm Deliverability Adjustment and other issues. Mr. Mierzwa will also discuss the impact Nicor's GCPP activities may have had on the Company's gas cost in 2003, and other post-GCPP issues which the Commission should investigate. CUB and the Cook County State's Attorney's Office reserve the right to supplement Mr. Mierzwa's disclosure.

JEROME D. MIERZWA

Mr. Mierzwa is a Principal of Exeter Associates, Inc., with 17 years of public utility regulatory experience. At Exeter, Mr. Mierzwa has been involved in purchased gas cost allocation analysis and rate design analysis, conducting management audits and similar investigations of the natural gas supply and procurement policies and practices of interstate gas pipelines and local distribution companies (LDCs), and has been extensively involved in proceedings before the Federal Energy Regulatory Commission (FERC). Mr. Mierzwa has participated in the planning of natural gas procurements for major federal installations located in various regions of the country. Most recently, Mr. Mierzwa has been involved in evaluating performance-based incentive regulation for LDC purchased gas costs and the unbundling of LDC services. Mr. Mierzwa has participated in developing utility class cost-of-service studies, has presented testimony sponsoring gas, water and wastewater utility cost-of-service studies, least cost gas procurement and incentive regulation, in addition to presenting testimony addressing utility rate base and revenues.

Education

B.S. (Marketing) - Canisius College, Buffalo, New York, 1981.

M.B.A. (Finance) - Canisius College, Buffalo, New York, 1985.

Gas Rates Fundamental Course, June 1987, University of Wisconsin, sponsored by the American Gas Association.

Previous Employment

1986-1990 - Rate Analyst, National Fuel Gas Company, Buffalo, New York.

Prior Professional Work

Prior to joining Exeter in 1990, Mr. Mierzwa served as a rate analyst at National Fuel Gas Supply Corporation, an interstate pipeline. In that position, he was involved in preparing purchased gas adjustment filings and reviewing the rate filings of interstate pipeline suppliers. Mr. Mierzwa was also involved in preparing supplier rate, gas sales and gas purchase forecasts, examining the rate implications of storage activity, and studies examining rate of return, cash working capital and potential merger and acquisition candidates.

Presentations

The NASUCA annual meetings in San Antonio, Texas, November 1991 (presentation concerning the FERC Mega-NOPR proceeding which led to the adoption of FERC Order No. 636).

The NASUCA annual meetings in Reno, Nevada, November 1994 (presentation concerning spot market gas incentive procurement programs).

Expert Testimony

of Jerome D. Mierzwa

Columbia Gas of Ohio (Public Utilities Commission of Ohio , Case No. 90-17-GA-GCR), November 1990. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio. (Findings and recommendations were stipulated to without cross-examination.)

City of Great Falls Wastewater Utility (Montana Public Service Commission Docket No. 90.10.66), March 1991. Presented a cost of service study on behalf of the U.S. Air Force.

City of Great Falls Water Utility (Montana Public Service Commission Docket No. 90.10.67), March 1991. Presented a cost of service study on behalf of the U.S. Air Force.

Cincinnati Gas & Electric Company (Public Utilities Commission of Ohio, Case No. 91-16-GA-GCR), October 1991. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio. (Findings and recommendations were stipulated to without cross-examination.)

Louisiana Gas Service Company (Louisiana Public Service Commission Docket No. U-19237), December 1991. Testified on rate base including cash working capital, cost allocation and rate design on behalf of the Louisiana Public Service Commission.

Equitable Gas Company and Jefferson Gas Company (Pennsylvania Public Utility Docket No. R-00912164), April 1992. Presented a revised forecast of test year sales and revenues on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Natural Gas Company (Pennsylvania Public Utility Docket Nos. R-00922180 and R-00922206), May 1992. Presented testimony sponsoring a revised forecast of purchased gas costs and on least cost gas procurement on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-922323), July 1992. Presented testimony on the allocation of purchased gas costs and the projection of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Providence Water Supply Board (Rhode Island Public Utilities Commission Docket No. 2048), August 1992. Presented testimony sponsoring a class cost of service study, cash working capital and revenues on behalf of the Division of Public Utilities and Carriers.

Dallas, Harvey's Lake, Noxen and Shavertown Water Companies (Pennsylvania Public Utility Docket Nos. R-922326, R-922327, R-922328 and R-922329) September 1992. Presented

testimony on rate base and net operating income issues on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Ohio (Public Utilities Commission of Ohio, Case No. 92-18-GA-GCR). January 1993. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00922499), March 1993. Presented testimony on the allocation of purchased gas costs, FERC Order No. 636 transition costs and the projection of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Suburban Water Company (Pennsylvania Public Utility Docket No. R-00922476), March 1993. Presented testimony addressing test year revenues and expenses on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Docket No. R-00932598), May 1993. Presented testimony on the allocation of purchased gas costs, FERC Order No. 636 transition costs and least cost gas procurement on behalf of the Pennsylvania Office of Consumer Advocate.

Dauphin Consolidated Water Supply Company and General Waterworks of Pennsylvania, Inc. (Pennsylvania Public Utility Docket No. R-00932604), June 1993. Presented testimony addressing test year net operating income on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00932548), July 1993. Presented testimony addressing test year revenues and FERC Order No. 636 transition costs on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Supply Corporation (Federal Energy Regulatory Commission Docket No. RP93-73-000), July 1993. Presented testimony addressing test year throughput and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00932674), July 1993. Presented testimony on the allocation of purchased gas costs, FERC Order No. 636 transition costs and least cost gas procurement on behalf of the Pennsylvania Office of Consumer Advocate.

Sierra Pacific Power Company, Gas Operations (Nevada Public Service Commission Docket No. 93-4087), September 1993. Presented testimony on the allocation of purchased gas costs to electric and gas operations on behalf of the Nevada Office of Consumer Advocate.

Ohio Gas Company (Public Utilities Commission of Ohio, Case No. 93-14-GA-GCR), October 1993. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00932927), March 1994. Presented testimony on transportation service balancing requirement modifications and service enhancements in response to FERC Order No. 636 on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00932885), April 1994. Presented testimony addressing the allocation of purchased gas costs, FERC Order No. 636 transition costs, incentive rate mechanisms, and the projection of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Docket No. R-00943028), April 1994. Presented testimony addressing the allocation of purchased gas costs, FERC Order No. 636 transition costs, take-or-pay costs, incentive rate mechanisms and the projection of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Citizens Gas & Coke Utility (Indiana Utility Regulatory Commission, Cause No. 37399-GCA41), May 1994. Presented testimony addressing the allocation and recovery of Order No. 636 transition costs on behalf of the Indiana Utility Consumer Counselor.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00943064), July 1994. Presented testimony addressing the allocation of purchased gas costs and incentive rate mechanisms on behalf of the Pennsylvania Office of Consumer Advocate.

National Gas & Oil Corporation (Public Utilities Commission of Ohio, Case No. 94-221-GA-GCR), October 1994. Co-authored report on audit of management and performance of gas procurement activity on behalf of the Public Utilities Commission of Ohio.

Trans Louisiana Gas Company (Louisiana Public Service Commission, Docket No. U-19997), November 1994. Presented testimony addressing the results of a Commission-ordered investigation into the purchased gas adjustment clause of Trans Louisiana Gas Company on behalf of the Louisiana Public Service Commission Staff.

NorAm Gas Transmission Company (Federal Energy Regulatory Commission Docket No. RP94-343-000), March 1995. Presented testimony addressing rate design billing determinants and the treatment of revenues associated with short term firm, interruptible and other services on behalf of the Arkansas and Louisiana Public Service Commissions.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00953297), May 1995. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Docket No. R-00953318), May 1995. Presented testimony addressing the acquisition of capacity resources, transportation balancing charges, performance-based incentive programs and lost and unaccounted-for and company use gas.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00953299), June 1995. Presented testimony addressing storage working capital requirements, heating degree days to be utilized for weather normalization purposes and sponsored a class cost of service on behalf of The Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00953374), July 1995. Presented testimony addressing the acquisition of interstate pipeline capacity and the allocation of purchased gas costs on behalf of The Pennsylvania Office of Consumer Advocate.

Atlanta Gas Light Company (Georgia Public Service Commission Docket No. 5650-U), August 1995. Presented testimony addressing operations of the Company's purchased gas adjustment mechanism and gas procurement practices and policies on behalf of the Georgia Consumers' Utility Counsel.

United Cities Gas Company (Georgia Public Service Commission Docket No. 5651-U), August 1995. Presented testimony addressing the allocation of purchased gas costs on behalf of the Georgia Consumers' Utility Counsel.

Eastern and Pike Natural Gas Companies (Public Utilities Commission of Ohio, Case Nos. 95-215-GA-GCR and 95-216-GA-GCR), September 1995. Co-authorized report on audit of management and performance of gas procurement activity on behalf of the Public Utilities Commission of Ohio.

Tennessee Gas Pipeline Company (Federal Energy Regulatory Commission Docket No. RP95-112-000), September 1995. Presented testimony addressing rate design determinants and revenues associated with long term firm, short term firm and interruptible services on behalf of the Pennsylvania Office of Consumer Advocate.

North Shore Gas Company and Peoples Gas Light and Coke Company (Illinois Commerce Commission Docket Nos. 95-0490 and 95-0491), January 1996. Presented testimony evaluating performance-based rate programs for purchased gas costs on behalf of the Citizens Utility Board.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00953487), March 1996. Presented testimony addressing incentive rate mechanisms, the allocation of purchased gas costs and unauthorized service on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Docket No. R-00963563), May 1996. Presented testimony addressing the allocation of purchased gas costs and the projection of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

North Penn Gas Company and PFG Gas, Inc. (Pennsylvania Public Utility Docket No. R-00963636), July 1996. Presented testimony addressing the recovery of excess interstate pipeline capacity costs on behalf of the Pennsylvania Office of Consumer Advocate.

Dayton Power & Light Company (Public Utilities Commission of Ohio, Case No. 96-220-GA-GCR), September 1996. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

West Ohio Gas Company (Public Utilities Commission of Ohio, Case No. 96-221-GA-GCR), November 1996. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

Northern Illinois Gas Company (Illinois Commerce Commission Docket No. 96-0386), November 1996. Presented testimony evaluating performance-based rate programs for purchased gas costs on behalf of the Citizens Utility Board.

National Fuel Gas Distribution (Pennsylvania Public Utilities Commission Docket No. R-00963779), March 1997. Presented testimony addressing the allocation of purchased gas costs and gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utilities Commission Docket No. R-00973895), May 1997. Presented testimony addressing the allocation of purchased gas costs and gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

Southwest Gas Corporation (Nevada Public Service Commission Docket No. 97-2005), June 1997. Presented testimony addressing the allocation of purchased gas costs and gas procurement practices and policies on behalf of the Nevada Office of Consumer Advocate.

Kent County Water Authority, (Rhode Island Public Utilities Commission Docket No. 2555), June 1997. Presented class cost of service testimony on behalf of the Division of Public Utilities and Carriers.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00974012), July 1997. Presented testimony on the allocation of purchased gas costs, and the computation of off-system sales margins and margin sharing procedures on behalf of the Pennsylvania Office of Consumer Advocate.

Pennsylvania American Water Company (Pennsylvania Public Utility Docket No. R-00973944), July 1997. Presented class cost of service and rate design testimony on behalf of the Pennsylvania Office of Consumer Advocate.

Commonwealth Gas Services, Inc. (Virginia State Corporation Commission Case No. PUE970455), August 1997. Presented testimony addressing the Company's retail unbundling pilot program on behalf of the Division of Consumer Counsel, Office of the Attorney General.

Consumers Pennsylvania Water Company, Shenango Valley Division (Pennsylvania Public Utility Docket No. R-00973972), September 1997. Presented class cost of service and rate design testimony on behalf of the Pennsylvania Office of Consumer Advocate.

Sierra Pacific Power Company, Water Department (Nevada Public Service Commission Docket No. 97-9020), January 1998. Presented class cost of service and rate design testimony on behalf of the Nevada Utility Consumers' Advocate.

Southern Union Gas Company (City of El Paso, Texas) Inquiry into Southern Union Gas Company's Purchased Gas Adjustment Clause, March 1998. Presented testimony addressing the reasonableness of the Company's gas procurement practices and policies on behalf of the City of El Paso, Texas.

East Ohio Gas Company (Public Utilities Commission of Ohio Case No. 97-219-GA-GCR), March 1998. Co-authored report on the Company's residential and small commercial pilot transportation program on behalf of the Public Utilities Commission of Ohio.

Columbia Gas of Ohio, Inc. (Public Utilities Commission of Ohio Case No. 98-222-GA-GCR), March 1998. Co-authored report on the Company's residential and small commercial pilot transportation program on behalf of the Public Utilities Commission of Ohio.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00974167), March 1998. Presented testimony on the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission Docket No. 2674), April 1998. Presented class cost of service testimony on behalf of the Division of Public Utilities and Carriers.

Equitable Gas Company (Pennsylvania Public Utilities Commission Docket No. R-00984279), May 1998. Presented testimony addressing the allocation of purchased gas costs and gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

East Ohio Gas Company (Public Utilities Commission of Ohio Case No. 97-219-GA-GCR), May 1998. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00984352), July 1998. Presented testimony on the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Ohio, Inc. (Public Utilities Commission of Ohio Case No. 98-223-GA-GCR), January 1999. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

North Shore Gas Company and Peoples Gas Light and Coke Company (Illinois Commerce Commission Docket Nos. 98-0819 and 98-0820), February 1999. Presented testimony addressing proposals to adopt fixed gas cost charges on behalf of the Citizens Utility Board.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00984497), March 1999. Presented testimony addressing the allocation of purchased gas costs, gas price projections and the appropriate level of capacity entitlements on behalf of the Pennsylvania Office of Consumer Advocate.

Delmarva Power and Light Company (Delaware Public Service Commission Docket No. 98-524), March 1999. Presented testimony addressing the Company's customer choice pilot program on behalf of the Division of Public Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Docket No. R-00994600), May 1999. Presented testimony addressing the contracting for interstate pipeline capacity and the obligation to serve on behalf of the Pennsylvania Office of Consumer Advocate.

Nicor Gas Company (Illinois Commerce Commission Docket No. 99-0127), May 1999. Presented testimony addressing performance-based rates for purchased gas costs on behalf of the Citizens' Utility Board.

Elizabethtown Gas Company, New Jersey Natural Gas Company, Public Service Electric & Gas Company and South Jersey Gas Company (New Jersey Board of Public Utilities Docket Nos. GX99030121 - GO99030125), July 1999. Presented testimony addressing the assignment of capacity by gas utilities to third-party suppliers and the recovery of

stranded costs resulting from the unbundling of gas utility services on behalf of the Ratepayer Advocate.

New Jersey Natural Gas Company (New Jersey Board of Utilities Docket No. G099030122), July 1999. Presented testimony addressing the unbundling of gas utility services on behalf of the Ratepayer Advocate.

Carnegie Natural Gas Company (Pennsylvania Public Utility Commission Docket No. C-00970942), September 1999. Presented testimony addressing the design of sales and transportation rates on behalf of the Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-00994782), September 1999. Presented testimony addressing the unbundling of gas utility services on behalf of the Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00994784), October 1999. Presented testimony addressing the unbundling of gas utility services on behalf of the Office of Consumer Advocate.

City of Newport-Water Division (Public Utilities Commission of Rhode Island Docket No. 2985), December 1999. Presented testimony addressing cost allocation and rate design issues on behalf of the Division of Public Utilities and Carriers.

Entergy Gulf States, Inc. (Public Utilities Commission of Texas Docket No. 2111), December 1999. Presented testimony addressing the recovery of purchased power and purchased gas costs on behalf of certain Cities served by Entergy Gulf States, Inc.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00994785), December 1999. Presented testimony addressing gas supply, unbundling and rate design restructuring issues on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. - Gas Division (Pennsylvania Public Utility Commission Docket No. R-00994786), December 1999. Presented testimony addressing gas supply, unbundling and rate design restructuring issues on behalf of the Pennsylvania office of Consumer Advocate.

Cincinnati Gas & Electric Company (Public Utilities Commission) of Ohio Case No. 99-218-GA-GCR), January 2000. Co-authored report on management performance audit of gas purchasing practices on behalf of the Public Utilities Commission of Ohio.

T.W. Phillips Gas and Oil Company (Pennsylvania Public Utility Commission Docket No. R-00994790), April 2000. Presented testimony addressing gas supply, unbundling and rate design restructuring issues on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00994898), April 2000. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00005067), May 2000. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

PECO Energy Company (Pennsylvania Public Utility Commission Docket No. R-00005285), July 2000. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. -- Gas Division (Pennsylvania Public Utility Commission Docket No. R-00005281), July 2000. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Providence Water Supply Board (Public Utilities Commission of Rhode Island Docket No. 3163), October 2000. Presented testimony addressing cost allocation and rate design on behalf of the Division of Public Utilities and Carriers.

Nicor Gas Company (Illinois Commerce Commission Docket Nos. 00-0620/00-0621), December 2000. Presented testimony addressing customer choice on behalf of the Citizens Utility Board.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00005832), April 2001. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-00016115), May 2001. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00016132), May 2001. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Dayton Power & Light Company (Public Utilities Commission of Ohio Case No. 00-220-GA-GCR), May 2001. Co-authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

UGI Utilities, Inc. -- Gas Division (Pennsylvania Public Utility Commission Docket No. R-00016376), July 2001. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Shore Gas Company (Illinois Commerce Commission Docket No. 01-0469), September 2001. Presented testimony addressing gas supply, unbundling and restructuring customer choice issues on behalf of the Citizens Utility Board, Cook County State's Attorney's Office and the People of the State of Illinois.

The Peoples Gas Light and Coke Company (Illinois Commerce Commission Docket No. 01-0470), September 2001. Presented testimony addressing gas supply, unbundling and restructuring customer choice issues on behalf of the Citizens Utility Board, Cook County State's Attorney's Office and People of the State of Illinois.

T.W. Phillips Gas & Oil Company (Pennsylvania Public Utility Commission Docket No. R-00016898), March 2002. Presented testimony addressing gas cost procurement practices and cost allocations on behalf of Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00016789), April 2002. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Illinois Gas Company (Illinois Commerce Commission Docket No. 02-0067), April 2002. Presented testimony addressing performance based gas cost incentive program on behalf of the Citizens Utility Board and Cook County State's Attorney's Office.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-00027134), May 2002. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00027135), May 2002. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. -- Gas Division (Pennsylvania Public Utility Commission Docket No. R-00027388), July 2002. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

The Cincinnati Gas & Electric Company (Public Utilities Commission of Ohio Case No. 01-218-GA-GCR), July 2002. Co-authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

T.W. Phillips Gas & Oil Company (Pennsylvania Public Utility Commission Docket No. R-00027888), March 2003. Presented testimony addressing gas cost procurement practices and cost allocations on behalf of Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00038101), April 2003. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-00038170), May 2003. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00038166), May 2003. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Docket No. R-00038411), July 2003. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of consumer Advocate.

Columbia Gas of Ohio, Inc. (Public Utilities Commission of Ohio Case No. 02-221-GA-GCR), July 2003. Co-authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.